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altogether cynical, not to say insulting. In the latter respect the author has the active support and encouragement of the president of the Japan Society of New York.

Apart from the opening chapter, which is informative, this book contributes little to our knowledge of Japan.

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The Movement for Budgetary Reform in the States. By WILLIAM FRANKLIN WILLOUGHBY. Institute for Government Research, Studies in Administration. (New York: D. Appleton and Company. 1918. Pp. 253.)

Of the various movements for the improvement of state government none has made more rapid progress during recent years than the reform of budgetary procedure. Wisconsin and California in 1911 were the first states to adopt budget systems, since which date the movement has spread until at present there are more than twenty-five states which have provided for some sort of a budget system. The origin of this movement, its present status in each of the commonwealths of the Union, and the special problems involved therein form the subject of this volume. This work may be regarded as a companion volume to *The Problem of a National Budget* by the same author, and the two books taken together give a full presentation of the problems involved in budget making, as well as a detailed account of the action that has been taken by the national government and by the states of the Union looking toward the introduction of a budgetary system.

In the introductory chapters the author traces briefly the origin of the movement for budget reform in the American commonwealths, showing how the movement commenced first in the municipalities of the country and then later was carried over to the states where it has progressed at a far greater rate of speed than was the case in the cities.

Having traced briefly the origin and spread of the movement for state budgetary reform, Mr. Willoughby has devoted the main body of the volume to a detailed description of the action that has been taken by each of the states. The text of the budget laws adopted by the several states is reproduced in full, which is one of the most valuable features of the book from the standpoint of the student, as well as of public officials and others directly connected with the enactment and administration of budget laws. Particular emphasis is laid upon

the extent to which each legislative act conforms with or falls short of the requirements of an ideal budget system.

Especial attention is given to the Maryland budget system, which has been provided for by constitutional amendment, and to the laws of New Mexico and Utah—the three states which have gone farther than any others by adopting substantially the British system, making the governor responsible for the formulation and initiation of the budget and providing that items in the budget so introduced should not be increased by the legislature except in special cases. In practically all of the other states the laws provide for the initiation of the budget by the governor, or by a special commission made up of members from the executive and legislative branches of government, but there is no limitation upon the legislature as in the three states above mentioned.

The final chapters of the book are devoted to a comparative study and criticism of the main features of the budgetary legislation of the states. The one point which Mr. Willoughby emphasizes above all others is that a thoroughly satisfactory budget system cannot be established that does not rest upon an “integrated administrative system.” An executive budget, in his opinion, cannot be expected to work with any degree of success unless the state government is so reorganized that the several administrative services and institutions are grouped according to their character into departments, all of which are under the general direction, supervision and control of the governor.

Another point which stands out prominently in Mr. Willoughby's book is the fact that the word “budget” is one with which reformers have conjured, and that it has been regarded as an Aladdin's lamp which merely had to be touched to work wonders. In the enactment of a budget law, the state has made but the first step toward securing for itself a scientific budget system. There are many other factors involved in the problem, the most important of which are an integrated administrative system, the creation of a central budget organ through which the governor can exercise his powers, and the need for a uniform system of public accounting and reporting that will produce the information necessary for budget purposes. The author concludes that until the requirements have been met, no state can be said to have a thoroughly effective budget system.

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